

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Janet Katz
DOCKET NO.: 03-22056.001-R-1
PARCEL NO.: 10-23-102-038-0000

The parties of record before the Property Tax Appeal Board are Janet Katz, the appellant, by attorney Rusty A. Payton of Chicago, Illinois; and the Cook County Board of Review.

The subject property consists a of one-story single family dwelling of masonry construction that contains 1,887 square feet of living area. Features of the home include a full basement with a finished recreation room, a fireplace, central air conditioning and a two-car attached garage. The dwelling is approximately 47 years old. The property is located in Skokie, Niles Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparable properties improved with a one and one-half story dwelling and three one-story dwellings with stucco, masonry or frame and masonry exterior construction that range in age from 45 to 98 years old. The comparables ranged in size from 1,810 to 2,189 square feet of living area. The appellant indicated one of the comparables had an unfinished basement, two comparables had partial finished basements and one had no basement. Two of the comparables had central air conditioning and one had a fireplace. The appellant did not disclose whether the comparables had garages. A map submitted by the appellant indicated the comparables were located from approximately .25 to 1.5 miles from the subject. The comparables had total assessments that ranged from \$17,690 to \$25,129 and improvement assessments that ranged from \$11,729 to \$14,884 or from \$6.48 to \$6.80 per square foot of living area. Based on this data the appellant requested the subject's improvement assessment be reduced to \$12,605 or \$6.68 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	8,294
IMPR.:	\$	16,826
TOTAL:	\$	25,120

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$25,120 was disclosed. The subject has an improvement assessment of \$16,826 or \$8.92 per square foot of living area. The board of review submitted descriptions and assessment information on three comparables to demonstrate the subject property was equitably assessed. The comparables had the same neighborhood code and classification code assigned by the county assessor as the subject property. The comparables were improved with one-story dwellings that ranged in size from 1,834 to 1,905 square feet of living area. The dwellings were of masonry construction and were either 49 or 50 years old. Each comparable had a full basement with two having formal recreation rooms. Each comparable had a fireplace. Two of the comparables had central air conditioning and two had two-car attached garages. These comparables had total assessments ranging from \$24,658 to \$25,950 and improvement assessments ranging from \$16,626 to \$18,072 or from \$8.98 to \$9.77 per square foot of living area.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The parties submitted assessment information on seven comparables to support their respective positions. The Property Tax Appeal Board finds the best comparables in the record were those submitted by the board of review. These comparables were similar to the subject in style, construction, size, features and age. These properties had improvements assessments that ranged from \$8.98 to \$9.77 per square foot of living area, which support the subject's improvement assessment of \$8.92 per square foot of living area. The appellant's comparables were given less weight due to the differences in age, style, construction and features as compared to the subject property. Based on the evidence in this record the Board finds the subject property is being equitably assessed.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject property's assessment based on a lack of uniformity is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.